



**U.S. Department of Justice**

***Joshua S. Levy***  
*Acting United States Attorney*  
*District of Massachusetts*

*Main Reception: (617) 748-3100*

*John Joseph Moakley United States Courthouse*  
*1 Courthouse Way*  
*Suite 9200*  
*Boston, Massachusetts 02210*

May 23, 2023

Megan A. Siddall, Esq.  
Miner Siddall LLP  
101 Federal Street, Suite 650  
Boston, MA 02110

Re: United States v. Yves Isidor  
Criminal Case No. 23-10101-RWZ

Dear Counsel:

By letter dated April 28, 2023, the Government provided automatic discovery, together with a digital disc containing an inventory of discovery materials. The letter also advised that copies of forensic images of electronic/digital devices would be provided under a separate letter.

Forensic imaging of the devices seized during execution of a search warrant are contained on the disc accompanying this letter. The disc contains an inventory of the images.

Please note that when this Office received the disc from the IRS forensics lab, the paralegal I work with pulled up the inventory so I could see a summary of what the disc contained. It quickly appeared that an item identified as an attorney letter was listed among the documents/images. We promptly closed the inventory and the disc, without reviewing what may have been an attorney communication or any other documents. I am forwarding to you the entire disc and images for your determination whether they contain privileged materials.

I have discussed the matter with Special Agent Nguyen and determined that he did not review the document identified in the inventory as an attorney letter. Agent Nguyen will ask an agent wholly unassociated with this criminal investigation to duplicate the disc, conduct a privilege filter review, and remove from the duplicate disc any materials that may appear to be potential privileged. Alternatively, you may provide us with a privilege log to identify materials you deem to be privileged.

We will delay any review of the imaged materials until after the filter review has been completed. If you wish to provide a privilege log, we will further delay any review.

The government requests reciprocal discovery pursuant to Rule 16(b) of the Federal Rules of Criminal Procedure and Local Rule 116.1(d).

The government demands, pursuant to Rule 12.1 of the Federal Rules of Criminal Procedure, written notice of the defendant's intention to offer a defense of alibi. The time, dates, and places at which the alleged offenses were committed are set forth in the indictment in this case, a copy of which the defense previously received.

Pursuant to Local Rule 116.3(A) and (J), a copy of this letter will be filed with the Court, without enclosures.

Please call the undersigned Assistant U.S. Attorney at (617) 748-3145 if you have any questions.

Very truly yours,

JOSHUA S. LEVY  
Acting United States Attorney

By: /s/ Victor A. Wild  
VICTOR A. WILD  
Assistant U.S. Attorney

[enclosure(s)]

cc: Steve York  
Clerk to the Honorable Jennifer C. Boal  
[(w/o enclosure)]